

Form G-2RP (Rev. 09/04)		Withholding on Sales or Transfers of Real Property and Associated Tangible Personal Property by Nonresidents	
1. Seller's Name	2. Seller's Social Security or FEI Number	5. Date of sale	_____
1a. Address		6. Total sales price	\$ _____
_____		7. Taxable amount or gain (optional)	\$ _____
_____		8. Amount withheld or remitted to State	\$ _____
3. Buyer's Name	4. Buyer's Social Security or FEI Number	Remit to:	
3a. Address		<b>Georgia Department of Revenue Processing Center P.O. Box 105678 Atlanta, GA 30348-5678</b>	
_____			
<b>COPY 1 - STATE COPY</b>			

### Instructions

- Line 1. If more than one seller, submit a separate form for each.
- Line 1a. If mailing address is a Post Office Box, also list street address.
- Line 2. Social security number if an individual; FEI number if a corporation or other organization with an FEI number.
- Line 3. If more than one buyer, submit a separate form for each.
- Line 3a. If mailing address is a Post Office Box, also list street address.
- Line 4. Social security number if an individual; FEI number if a corporation or other organization with an FEI number.
- Line 5. Date the sale or transfer of real property and associated tangible personal property took place.
- Line 6. Total amount paid for the real property and associated tangible personal property, including the value of any real, personal, tangible or intangible property given in consideration of the sale or transfer.
- Line 7. If the taxable gain from the sale or transfer is known, and the taxable amount or gain is less than the sales price, seller may execute an affidavit (Form IT-AFF2) to the buyer, swearing to the taxable amount or gain, and the amount to be withheld (Line 8) may be computed using the taxable amount or gain; otherwise, the amount to be withheld and remitted (Line 8) is to be calculated based on the total sales price (Line 6).
- Line 8. Amount withheld and remitted to the State is 3% of the total sales price (Line 6), unless the seller has supplied an affidavit (Form IT-AFF2) to the buyer, swearing to the taxable amount or gain, in which case, the amount to be withheld and remitted to the State shall be computed as 3% of the taxable amount or gain (Line 7).

**Remit tax by mailing this form with payment for the amount on Line 8 on or before the last day of the month following the closing. The seller should retain 2 copies of the form and give a copy to the buyer. Sellers must attach a copy of Form G-2RP to their Georgia individual income tax return.**

**For additional information or assistance, contact the Withholding Processing Unit at 404-675-4990 or download the publication [Information on Georgia's Withholding Requirements for Sales or Transfers of Real Property by Nonresidents \(1/02\)](#).**